

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA**

Case No. 22-cr-20414-SCOLA

UNITED STATES OF AMERICA

vs.

RODOLFO FERNANDO PUIG,

Defendant.

FACTUAL PROFFER

The United States of America and the defendant, RODOLFO FERNANDO PUIG (“Defendant”), hereby agree that were this case to proceed to trial, the United States would prove beyond a reasonable doubt the following facts which occurred in the Southern District of Florida:

From at least 2008, through at least 2016, Defendant owned and operated Dade Federal Investigation Agency, Inc. (“Dade Federal Investigation”), a Florida corporation based in Miami that provided, among other things, security services to its clients.

The Federal Insurance Contribution Act (“FICA”) requires employers to withhold Medicare and Social Security taxes from their employees’ wages. The Internal Revenue Code also requires employers to withhold federal income taxes from their employees’ wages. Employers, like Defendant, who held these taxes in trust for the United States were required to pay them over to the Internal Revenue Service (“IRS”) on behalf of their employees. Collectively, these withheld taxes were known as “trust fund taxes.”

As the owner and operator of Dade Federal Investigation, Defendant exercised significant control over the company’s affairs, including its financial affairs. Specifically, Defendant

controlled the day-to-day operations of the business from as early as 2008 through 2016; Defendant directed the disbursement of corporate funds; Defendant had the ability to hire and fire employees; and Defendant signed nearly all paychecks issued to the company's employees. As such, Defendant was responsible for collecting, accounting for, and paying over the withheld trust fund taxes. Thus, Defendant had a duty to collect and pay the Dade Federal Investigation's trust fund taxes to the IRS.

Because Dade Federal Investigation's annual liability for trust fund taxes was greater than \$1,000, Defendant was required to report the employment taxes due for the employer on an Employer's Quarterly Federal Tax Return or Form 941 on a quarterly basis.

In or around 2012, an IRS Revenue Officer advised Defendant that he had an obligation to pay trust fund taxes that Defendant withheld from his employees' wages. From calendar years 2008 through 2016, Dade Federal Investigation withheld tax payments from its employees' paychecks in the amount of \$1,909,912 and, over the same period, Dade Federal Investigation remitted only \$252,097 to the IRS.

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During the first quarter of 2016, ending March 31, 2016, as charged in the Information, Defendant withheld and collected from the total taxable wages of his employees' federal income taxes and FICA taxes in the sum of approximately \$38,524. However, on or about March 31, 2016, Defendant willfully failed to pay over to the IRS the federal income taxes and FICA withheld from his employees' wages. Records from Dade Federal Investigation's bank account and Defendants personal bank account show that rather than pay the monies withheld from Dade Federal Investigation's employees' wages, Defendant redirected those funds into his personal bank account and used those funds to pay for personal expenses.

MARKENZY LAPOINTE
UNITED STATES ATTORNEY

Date: 1/10/23

By: 
WILL J. ROSENZWEIG
ASSISTANT UNITED STATES ATTORNEY

Date: 1-10-23

By: 
MICHAEL SMITH
ATTORNEY FOR DEFENDANT

Date: 1-10-23

By: 
RODOLFO FERNANDO PUIG
DEFENDANT